

2016

March

Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

April

Su	M	Tu	W	Th	F	Sa
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May

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29	30	31				

June

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July

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31						

August

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September

Su	M	Tu	W	Th	F	Sa
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October

Su	M	Tu	W	Th	F	Sa
						1
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16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

November

Su	M	Tu	W	Th	F	Sa
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20	21	22	23	24	25	26
27	28	29	30			

December

Su	M	Tu	W	Th	F	Sa
				1	2	3
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January 2017

Su	M	Tu	W	Th	F	Sa
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29	30	31				

February 2017

Su	M	Tu	W	Th	F	Sa
			1	2	3	4
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19	20	21	22	23	24	25
26	27	28				

To Do List:

Review / Develop training plan for listers.

Mobile Home numbers as required to be part of complete grand list (32 VSA § 4152(9)(b))

Surveys - Do you have all? Do you need copies in your records?

Review how each record is entered into the Grand List - Is it consistent? Can I find records easily through the look up function.

Process Property Transfers - process weekly or monthly, research & make changes as appropriate.

Check local real estate information. Check

NNEREN.com or Realtor.com for local listings, Local Papers & For sale magazines in your town.

Send out sales verification forms. Create sales booklet & spreadsheet.

Files - Clean out & organize files. Review inventory of files to check if file is complete, organized, labeled and consistent.

Review Lister email for important issues/items of interest.

Creation or update of public file - Property record cards. Consider a PUBLIC Terminal.

Check Current Use files - Do you have CU map & application for each record. Review excluded land calculation.

Check all files for physical copies of sketches and photos & electronic copies.

Check all permits for revisits, properties under construction & create a process of tracking permits and % complete.

Maps - check contiguous & town border properties for accuracy. Consider enhancements to your current mapping.

Maintain files for changes

Deed Research - Is ownership correct? Did you look at the deed when looking at Property Transfer Tax Return? Do you want a copy in your records? Do you have a deed reference (book& page) in your records?

Create an auditing system for accuracy - check property description - are they consistent? Are categories with acreage & description correct? Are you using NEMRC fields correctly & consistently?

MARCH

TO DO THIS MONTH:

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
TOEC's & Lister Training Published	Send Business Personal Property Inventory forms Send Public Pious or Charitable Use form	1 New Listers Takes Oath of Office 32 VSA § 3431 after town meeting Town Meeting & Vote	2	3	4	5
6	7 HS122 Download	8	9	10	11	12
13	14 HS122 Download Check Current Use Electronic File	15	16	17	18	19
20	21 HS122 Download Check Current Use Electronic File	22	23	24	25	26
27	28 HS122 Download Check Current Use Electronic File	29	30	31		
Inspect all properties under construction as of April 1st						

Notes: Develop a system for tracking & filing HS122 information / Review your method of calculating current use excluded land - are you aware of current use legislative changes & are you doing it correctly?

Weekly HS122 Downloads (Complete process)
Weekly Check Current Use Electronic File
3/1 Vote at Town Meeting for expired exemptions
3/1 Vote new Officers & All New Officers take Oath of Office (32 VSA § 3431) after town meeting
3/16 Current Use sends all new or changed application maps to town
ONGOING - PTTR's & Permits
March Posted Lister Training and Town Officers Educational Conference (TOEC's)
March Listers hold Organizational meeting
March New Lister's Training
March Mail Public Pious or Charitable Use form to new Exempt properties. http://tax.vermont.gov/content/vermont-property-tax-public-pious-or-charitable-exemption
***If Town is reappraising the homestead file should wait until new values are in place
***If Town is reappraising the Current Use file should wait until new values are in place

APRIL

TO DO THIS MONTH:

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			Complete All PTTR's & Permits as of April 1st - stop until next grand list	Assessment Effective Date, 32 VSA § 4041	1 Insurance Values due from "exempt from tax" property owners, 32 VSA § 2802(a)	2
3	4 HS122 Download Check Current Use Electronic File	5	6	7	8	9
10	11 HS122 Download Check Current Use Electronic File	12	13	14	15 Income Taxes filing due Income Sensitivity filing Timely HS122 filing due 32VSA§ 5-1104	16
17	18 HS122 Download Check Current Use Electronic File	19	20 Business Personal Property forms due from property owners, 32 VSA §3618,3848,3849	21	22	23
24	25 HS122 Download Check Current Use Electronic File	26	27	28	29	30

Weekly HS122 Downloads
Weekly Check Current Use
4/1 Insurance Values due from exempt from tax property owners - if mailed by town
4/1 Valuation Effective date
4/15 Income Taxes filing due and Income Sensitivity filing
4/15 Timely HS122 filing
4/20 Business Personal Property forms due from property owners
ONGOING - PTTR's Filed & Permits Completed as of April 1st
***If Town is reappraising the homestead file should wait until new values are in place
***If Town is reappraising the Current Use file should wait until new values are in place

MAY

TO DO THIS MONTH:

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1 Utility Electric Inventory of Plant to Towns 32 VSA § 4552 Check Current Use Electronic File	2 Veteran Exemption deadline State land & bld values sent 32 VSA § 3701, 3704	3	4	5	6	7
8	9 HS122 Download Check Current Use Electronic File	10	11	12	13	14
15	16 HS122 Download Check Current Use Electronic File	17	18	19	20	21
22	23 HS122 Download Check Current Use Electronic File	24	25	26	27	28
29	30 HS122 Download Check Current Use Electronic File	31	Notes: Electric Utilities are to be revalued each year and CLA (up to 100%) applied			

Weekly HS122 Downloads
Weekly Check Current Use Electronic File until 100% certified
5/2 Utility Electric Inventory of Plant to Towns
5/2 Veterans Exemption Deadline. VOVA sends eligible veteran list to towns
May Sec Of Admin sends State Building Values (for Pilot Payment)
May Property Valuation & Review sends State Land Values for Payments in Lieu of Taxes (Pilot) Payment
***If Town is reappraising the homestead file should wait until new values are in place
***If Town is reappraising the Current Use file should wait until new values are in place

JUNE

TO DO THIS MONTH:

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		Equalization Electronic Sales File sent	1 If needed request Abstract GL filing extension 32 VSA § 4342	2	3	4
5	6 HS122 Download Check Current Use Electronic File File Abstract GL <5000 32 VSA § 4111, 4341, 3756(d) & Mail Change of Appraisal Notices	7	8	9	10	11
12	13 HS122 Download Check Current Use Electronic File	14	15	16	17 Grievance Hearing Begins <5000 32 VSA § 4111, 4221, 4115, 4116	18
19	20 HS122 Download Check Current Use Electronic File	21	22	23	24 File Abstract GL >5000 32 VSA § 4111, 4341, 3756(d) & Mail Change of Appraisal Notices	25
26	27 HS122 Download Check Current Use Electronic File	28	29	30 Education Tax Rates are sent to Towns	Notes: Develop a system to track & investigate sales throughout the year.	

Weekly HS122 Downloads

**Weekly Check Current Use
Electronic File until 100%
certified**

June/July Download
Electronic Equalization Sales
File call your District Advisor
(on or before)

6/3 If needed request Abstract
GL filing extension

6/6 HS122 Correction Request
Due

6/6 File Abstract GL <5000
population & Mail Change of
Appraisal Notices

6/24 File Abstract GL >5000
population & Mail Change of
Appraisal Notices

6/30 Education Tax Rates are
sent to Towns

*****If Town is reappraising
the homestead file should wait
until new values are in place**

*****If Town is reappraising
the Current Use file should
wait until new values are in
place**

JULY

TO DO THIS MONTH:

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				Tax Bills are sent out 30 days prior to due date	1 Fiscal Year Begins Download Electronic Equalization Sales File 32 VSA § 5405	2
3	4 HS122 Download Check Current Use Electronic File	5 Electronic Current Use file sent back to State 32 VSA § 3760(b)	6	7	8 Result of Grievance <5000 mailed 32 VSA § 4224	9
10	11 HS122 Download Check Current Use Electronic File Grievance Hearing begins >5000 32 VSA § 4111, 4211, 4115, 4116	12	13	14	15 File Final Grand List <5000 to Town Clerk 32 VSA § 4151	16
17	18 HS122 Download Check Current Use Electronic File	19	20	21	22	23
24	25 HS122 Download Check Current Use Electronic File	26	27	28 Result of Grievance >5000 mailed 32 VSA § 4224	29	30
31	Notes: Although July 5th is the statutory date for current use filing to state - do not wait until this date to begin processing. Process files as soon as possible as this is meant to be an ongoing exchange and will happen several times.					

Fiscal Year begins
Weekly HS122 Downloads
Weekly Check Current Use Electronic File until 100% certified
July Tax Bills are sent out 30 days prior to due date
June/July Download Electronic Equalization Sales File call your District Advisor
7/8 Mail Result of Grievance <5000
7/11 Grievance Hearing begins >5000
7/15 File Final Grand List <5000
7/28 Mail Result of Grievance >5000

AUGUST

TO DO THIS MONTH:

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Check electronic current use for changes.	1 HS122 Download	2	3	4 File Final Grand List >5000 to Town Clerk 32VSA§4151	5	6
Tax Bills are sent out 30 days prior to due date	Check Current Use Electronic File					
7	8 HS122 Download	9	10	11	12	13
	Check Current Use Electronic File					
14	15 HS122 Download	16	17	18	19	20
	Check Current Use Electronic File					
	Send Paper & Electronic 411 to PVR 32 VSA § 4185					
21	22 HS122 Download	23	24	25	26	27
	Check Current Use Electronic File					
28	29 HS122 Download	30	31			
	Check Current Use Electronic File					
Notes:						

Weekly HS122 Downloads
Weekly Check Current Use Electronic File until 100% certified
August tax bill are sent out 30 days prior to due date
August Check electronic Current Use for changes
8/4 File Final Grand List >5000 to Town Clerk
8/15 Send Paper & Electronic 411 to PVR
Begin checking permits for next year (ongoing maintenance /checklist)
Once grand list is <u>completed</u> & billed grand list is created begin property tranfer tax returns in the Working grand list (all transfers since 4/1)

SEPTEMBER

TO DO THIS MONTH:

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	Send Business Personal Property Inventory forms Send Public Pious or Charitable Use form	Tax Bills are sent out 30 days prior to due date	Check electronic current use for changes until 100% certified	1 New Current Use applicant deadline 32 VSA § 3755, 3756	2	3
4	5 HS122 Download Check Current Use Electronic File	6	7	8	9	10
11	12 HS122 Download Check Current Use Electronic File	13	14	15	16	17
18	19 HS122 Download Check Current Use Electronic File	20	21	22	23	24
25	26 HS122 Download Check Current Use Electronic File	27	28	29	30	31

Weekly HS122 Downloads
Weekly Check Current Use Electronic File until 100% certified
Sept Tax Bills are sent out 30 days prior to due date
9/1 New current use applications due to PVR
ONGOING Begin checking permits for next year
ONGOING Once grand list is completed & billed grand list is created begin property transfer tax returns in the Working grand list (all transfers since 4/1)

OCTOBER

TO DO THIS MONTH:

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				Any Changes to 411 must be submitted for equalization	Check electronic current use for changes.	1
2	3 HS122 Download Check Current Use Electronic File	4	5	6	7	8
9	10 HS122 Download Check Current Use Electronic File	11	12	13	14	15
16	17 HS122 Download Check Current Use Electronic File	18	19	20	21	22
23	24 HS122 Download Check Current Use Electronic File	25	26	27	28 Pilot Payment sent 32 VSA § 3706	29
30	31 HS122 Download Check Current Use Electronic File Pilot Payment sent 32 VSA § 3706	NOTES: Start looking at & preparing your Budget and your Annual Report				

Weekly HS122 Downloads
Weekly Check Current Use Electronic File until 100% certified
October Check elec current use for changes
10/1 Any Changes to 411 must be submitted to be relected in equalization
10/1 Forest management plan map due to Current Use
Current Use - check and correct current use files as needed uNtil 100% certified
10/30 Payment in lieu of taxes (PILOT) sent to towns
ONGOING Do the PTTR's and Permits

NOVEMBER

TO DO THIS MONTH:

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		1 Check Exemption Expiration Dates	2	3 Current use hold harmless payments sent 32 VSA § 3760	4	5
6	7 HS122 Download Check Current Use Electronic File	8	9	10	11	12
13	14 HS122 Download Check Current Use Electronic File	15	16	17	18	19
20	21 HS122 Download Check Current Use Electronic File	22	23	24	25	26
27	28 HS122 Download Check Current Use Electronic File	29	30	Notes: Budget and Annual Report		

Weekly HS122 Downloads
Weekly Check Current Use Electronic File until 100% certified
ONGOING Check your PTTR's and Permits
November Check electronic current use for changes
11/1 Check Exemption Expiration dates for town warning
11/3 Current Use Hold Harmless Payments Sent to towns

DECEMBER

TO DO THIS MONTH:

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Notes: Is the Budget and Annual Report ready?				1 Last date for homestead download to effect Grand List	2	3
4	5 HS122 Download Check Current Use Electronic File	6	7	8	9	10
11	12 HS122 Download Check Current Use Electronic File	13	14	15	16	17
18	19 HS122 Download Check Current Use Electronic File	20	21	22	23	24
25	26 HS122 Download Check Current Use Electronic File	27	28	29	30 Last Day for Errors & Omissions to be approved by Selectboard. 32 VSA § 4084, 4086, 4261	31

Weekly HS122 Downloads
Weekly Check Current Use Electronic File until 100% certified
12/1 Homestead declarations received after this date do not result in change to Grand List book. Additional amount due is treated as penalty
Before 12/30 Errors & omissions of <u>Real Value changes</u> are sent to selectboard at last December Selectboard meeting.
ONGOING Check your PTTR's and Permits
Late December early January PVR Certifies Equalization Study results to Towns 32 VSA § 5407, 5406, 5408

JANUARY

TO DO THIS MONTH:

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20 File Final Paper & Electronic 411 w/State	21
22	23	24	25	26	27	28
29	30	31	NOTES:			Late December early January PVR Certifies Equalization Study results to Towns 32 VSA § 5407, 5406, 5408

January PVR Certifies Equalization Study
1/15 File Final Electronic 411 w/State for final reconciliation of previous grand list
Late December early January PVR Certifies Equalization Study results to Towns 32 VSA § 5407, 5406, 5408 (Be aware of Appeal deadline)
ONGOING Check your PTTR's and Permits

FEBRUARY

TO DO THIS MONTH:

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1 Per parcel payment sent to town 32 VSA § 4041(a), 5405(f)	2 Certify No Appeals Pending with Selectboard (Form 4155) 32 VSA § 4155, 4156, 4157	3	4
5	6 Begin HS122 Download 32 VSA § 4155, 4156, 4157	7 Certify No Appeals Pending with Selectboard (Form 4155) 32 VSA § 4155, 4156, 4157	8	9	10	11
12	13 HS122 Download	14	15	16	17	18
19	20 HS122 Download	21	22	23	24	25
26	27 HS122 Download	28	Notes:			

Weekly HS122 Downloads
February Reappraisal per parcel payment sent to towns
2/6 HS122 Download starts (32 VSA § 4155, 4156 & 4157
2/7 Certify "No Appeals Pending" (Form 4155) with Selectboard
ONGOING Check your PTTR's and Permits